

CLOUD INTERIORS PRIVATE LIMITED

F.Y. 2023 - 24

CIN: U24100TN2014PTC097374

DIRECTORS:

SEKAR MUGUNDHAN (06948898)

PACKIRISAMY ISHWARYA (07935126)

STATUTORY AUDITORS:

M S PANDIAN & CO., CHARTERED ACCOUNTANTS

New No. 112/1, NSK Lane, Arcot Road,

Virugambakkam, Chennai - 600092.

**Regd. Address: NO. 104/2, NEHRU STREET, RAMAKRISHNA NAGAR,
VALASARAVAKKAM, CHENNAI TN 600087 IN**



NOTICE TO THE SHAREHOLDERS

Notice is hereby given that the 10th Annual General Meeting of the Shareholders of the Company will be held on Saturday 30th Day of September 2024 at 10:30 A.M. Registered Office No.104/2, Nehru Street Ramakrishna Nagar, Valasaravakkam, Chennai - 600087 the Company to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2024, the reports of the Board of Directors and Auditors thereon.

NOTES:

- a) A member entitled to attend and vote at the meeting is entitled to appoint one or more proxy (ies) to attend and vote on a poll to vote instead of himself. The proxy need not be a member of the company. A blank proxy form is enclosed. The proxy form is duly stamped and executed.
- b) The instrument appointing a proxy shall be deposited at or faxed to the registered office of the Company not less than 48 hours before the time appointed for holding the General Meeting at which the person named in the instrument proposes to vote.
- c) Members / Proxy holders are requested to produce at the entrance, the attached admission slip for admission to the meeting hall.
- d) Corporate members intending to send their authorized representatives to attend the meeting are requested to send to the company a certified copy of the Board Resolution / Power of Attorney authorizing their representative to attend and vote on their behalf at the meeting.
- e) The physical copies of the Notice of the Annual General Meeting and the Annual Report for 2023-2024 will be available at the Company's Registered Office in Chennai for inspection during normal business hours on working days, except Saturdays, Sundays, and public holidays.

By Order of the Board of Directors,
For Cloud Interiors Private Limited

SEKAR MUGUNDHAN
Director
DIN: 06948898
Place : Chennai
Date : 07-09-2024



INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF CLOUD INTERIORS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **CLOUD INTERIORS PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2024**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2024**, and its **Profit** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and



Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an



audit conducted in accordance with SAs, will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably



be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2024** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2024** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.



(g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended **31 March, 2024** since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.

(h) CLOUD INTERIORS PRIVATE LIMITED With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period



ended **31st March, 2024**, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the period ended as on **31st March, 2024**.

FOR M S PANDIAN CO
(Chartered Accountants)
Reg No. :00029177



Date : 07/09/2024
Place : CHENNAI

UDIN NO; **24029177BKBB1D6181**

M S PANDIAN
Proprietor
M.No. : 029177

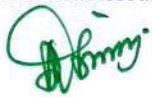
M.S. PANDIAN, M.Com., F.C.A., D.I.S.A., (ICA)
CHARTERED ACCOUNTANTS
M.No.029177
New No. 112/1, NSK Lane, Arcot Road,
Virugambakkam, Chennai - 600 092.
Cell : 9962515172, 9962091112

BALANCE SHEET AS AT 31st MARCH 2024

(Amount in Lakhs)

Particulars	Note No	As on 31-03-2024	As on 31-03-2023
EQUITY AND LIABILITIES			
Shareholders Funds			
Share Capital	2	50.00	50.00
Reserves and Surplus	3	297.12	169.77
		347.12	219.77
Non-current liabilities			
Long-term borrowings	4	-	-
Deferred tax liabilities (Net)	5	-	-
Other Long term liabilities	6	814.03	59.12
		814.03	59.12
Current liabilities			
Short-term borrowings	7	160.86	182.44
Trade payables	8	494.29	256.29
Other current liabilities	9	-	72.67
Short-term provisions	10	34.95	16.37
		690.09	527.76
Total		1,851.25	806.65
ASSETS			
Non-current assets			
Property, Plant and Equipment			
Tangible assets	11	140	55.68
Intangible assets		-	-
Capital Work in Progress		-	-
		140.42	55.68
Non Current Investments	12	-	-
Long-term loans and advances	13	5.00	5.00
Other non-current assets	14	-	-
		5.00	5.00
Current assets			
Current investments		-	-
Inventories	15	1,197.89	689.43
Trade receivables	16	379.60	9.58
Cash and cash equivalents	17	54.00	2.37
Short-term loans and advances	18	17.93	4.23
Other Current assets	19	56.41	40.35
		1,705.83	745.96
Total		1,851.25	806.65

As per our report of even date
for **M S Pandian & Co.,**
Chartered Accountants



M.S.Pandian
Proprietor
M No.: 029177
UDIN : 23029177BGVZRN1551
Place : Chennai
Date : 07/09/2024



On behalf of Board of Cloud Interiors Private Limited



Sekar Mugundhan
Director
DIN: 06948898



Packirisamy Ishwarya
Director
DIN: 07935126

CLOUD INTERIORS PRIVATE LIMITED

104/2, Nehru Street, Ramakrishna Nagar, Valasaravakkam, Chennai, 600 024.
U24100TN2014PTC097374

Statement of Profit and loss for the year ended 31st March, 2024

(Amount in Lakhs)

Particulars		Note No.	Year Ended 31-03-2024	Year Ended 31-03-2023
I.	Revenue from operations	19	2,827.24	1,861.62
II.	Other income	20	509.37	338.81
III.	Total Revenue (I + II)		3,336.62	2,200.43
IV.	Expenses:			
	Cost of materials consumed	21	2,363.19	1,810.34
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	22	(508.46)	(380.41)
	Other Direct Manufacturing Expenses	23	983.87	526.96
	Employee benefits expense	24	173.81	92.11
	Finance costs	25	97.64	19.46
	Depreciation and amortization expenses	26	7.50	3.47
	Other expenses	27	66.39	29.53
	Total expenses		3,183.95	2,101.46
V.	Profit before exceptional and extraordinary items and tax (III-IV)		152.67	98.97
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		152.67	98.97
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII- VIII)		152.67	98.97
X	Tax expense:	28		
	a.Current Tax		41.15	24.74
	Less MAT Credit		-	-
	b.Deferred Tax		-	-
	c. Tax in respect of earlier Years		-	-
	Total Tax Expenses		41.15	24.74
XI	Profit (Loss) for the year (IX-X)		111.52	74.23
XII	Earnings per equity share:			
	Number of Equity Shares	28	500,000.00	500,000.00
	(1) Basic		22.30	19.79
	(2) Diluted		22.30	19.79

See accompanying Notes forming part of Financial Statements

As per our report of even date
for **M S Pandian & Co.**,
Chartered Accountants



M.S.Pandian
Proprietor
M No.: 029177
UDIN : 23029177BGVZRN1551
Place : Chennai
Date : 07/09/2024

On behalf of Board of Cloud Interiors Private Limited




Sekar Mugundhan
Director
DIN: 06948898



Packirisamy Ishwarya
Director
DIN: 07935126

M.S. PANDIAN, M.Com., F.C.A., D.I.S.A., (ICA)
CHARTERED ACCOUNTANTS
M.No.029177
New No. 112/1, NSK Lane, Arcot Road,
Virugambakkam, Chennai - 600 092.
Cell : 9962515172, 9962091112

Corporate Information

Cloud Interiors Private Limited was incorporated on 16th September 2014. The company is into the business of Interior Decorators/ Designers Service, Works Contract Services, Other Construction Services.

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES:

I. Basis of Preparation of Financial Statements

The Financial Statements of the Company have been prepared in accordance with the generally accepted accounting principles in India. The Company has prepared these financial statements to comply with in all material respects with the accounting standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention.

II. Use of Estimates:

The preparation of the financial statements in conformity with generally accepted accounting principles in India requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the results of operations during the reporting period end. Although these estimates are based upon managements best knowledge of current events and actions, actual results could differ from these estimates. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

Asset	Useful Life
Furniture & Fittings	10
Plant and Machinery & Others	15
Softwares	3
Material New Office	5
Computer & Accessories	6

III. Revenue Recognition

Revenues are recognised to the extent that it is probable that the economic benefits, will follow to the company and the revenue can be reliably measured, except for the dividends which are recognised when the company's right to receive the dividend is established by the reporting date.

IV. Fixed Assets

Fixed assets are stated at cost of acquisition less accumulated depreciation. The cost of an asset comprises its purchase price and any cost directly attributable to bringing the asset to its present condition for intended use.

V. Depreciation

Depreciation has been made on fixed assets as per the WDV method, according to the Companies Act, 2013 and has been, provided on a pro-rata basis on the basis of no. of days used, and no assets have been scrapped or revalued during the period.

VI. Taxation:

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. The carrying amount of deferred tax assets are reviewed at each reporting date and are adjusted for its appropriateness.

The Company recognises MAT credit available as an asset only to the extent there is convencing evidence that the company will pay normal income tax during the specific period i.e the period for which MAT credit is allowed to be carried forward. In the year in which the company recognises MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the Income Tax Act 1961. The said asset is created by way of credit to the statement of profit and loss and shown as MAT credit entitlement.

VII. Earnings Per Share

The earnings considered in ascertaining the Company's earnings per share comprise of the net profit after tax. The number of shares used in computing the basic earnings per share is the weighted average number of shares outstanding during the year. The number of shares used in computing diluted earnings per share comprises the weighted average share considered for deriving basic earnings per share, and also the weighted average number of shares, if any which would have been issued on the conversion of all dilutive potential equity shares, if any.

VIII. Provisions and Contingent Liabilities:

A provision is recognised when an enterprise has a present obligation as a result of a past event. It is probable that an outflow of resources will be required to settle the obligation. In respect of which reliable estimates can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

All known liabilities are provided for and liabilities which are material, and whose future outcome cannot be ascertained with reasonable certainty are treated as Contingent Liabilities and disclosed by way of notes to the accounts.

IX. Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset is less than the carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

X. Employee Benefits:

The Company makes regular contribution to Provident fund and contributions are charged to Profit and Loss account on accrual basis. The company does not have any specified laid down scheme for retirement benefits however the Gratuity liability has been provided on actuarial basis.



CLOUD INTERIORS PRIVATE LIMITED
 104/2, Nehru Street, Ramakrishna Nagar, Valasaravakkam, Chennai, 600 024.
 U24100TN2014PTC097374
 Notes to the Financial Statements

2 Share Capital:		As at	
A. Authorized, Issued, Subscribed and Paid-up Share Capital	31/03/2024	31/03/2023	
Authorized:			
500000 Equity Shares of Rs. 10/- each	50.00	50.00	
	50.00	50.00	
Issued, Subscribed and Paid-up:			
Packirisamy Ishwarya	25.00	25.00	
Sekar Mugundhan	25.00	25.00	
	50.00	50.00	

B. Reconciliation of Shares outstanding at the beginning and at the end of year are given below:				
	2023-24		2022-23	
	Numbers	Amount	Numbers	Amount
Equity Shares outstanding at the beginning of the year	500,000.00	-	-	500,000.00
Add: Equity Shares Issued during the year - (a)	-	-	-	-
Less: Equity Shares bought back/ redeemed during the year	-	-	-	-
Equity Shares outstanding at the end of the year	500,000.00	-	-	500,000.00

C. Detail of shareholder holding more than 5 percent shares of the Company as on reporting date are given below:				
Name of shareholder	As at 31/03/2024		As at 31/03/2023	
	Numbers of Shares held	Percentage of Holding	Numbers of Shares held	Percentage of Holding
A Packirisamy Ishwarya	2,500,000	50%	-	0%
B Sekar Mugundhan	2,500,000	50%	-	0%

a Share options granted under the Employee Share Option Scheme: NIL

3 Reserves and Surplus:		
Share Premium	-	-
Surplus i.e. balance in Statement of Profit and Loss - (b)	297.12	169.77
	297.12	169.77

(a). Additions and deductions since the last Balance Sheet under each head of Reserve are as under:

	As at		As at	
	31/03/2023	Additions	Deductions	31/03/2024
Share premium	-	-	-	-

(b). Allocations and appropriations in Surplus i.e. balance in Statement of Profit and Loss are as under:

	As at	
	31/03/2024	31/03/2023
Opening Balance	169.77	81.79
Add: Income Tax Paid Adjustment (FY 20-21)	-	-
Add: Profit for the period	152.67	98.97
	322.44	180.76
Less: Dividend on Equity Shares (including Dividend Distribution Tax)	-	-
Less: Advance Tax Paid	-	-
Less: Income Tax Adjustment	-	-
Less: TDS	25.32	11.00
Less: Transfer to General Reserve	-	-
Closing Balance	297.12	169.77

4 Long Term Borrowings		
	-	-
5 Deferred Tax Liabilities (Net)		
Deferred Tax Liabilities (Net)	-	-
6 Other Long Term Liabilities		
Aditya Birla Finance Limited	28.33	-
Ambit Finvest Private Limited	24.65	-
Arka Fincap Limited	24.30	-
Bajaj Finance Ltd	34.95	-
Deutsche Bank Ag	39.70	-
Ecl Finance Limited	18.63	-
Fedbank Financial Service Ltd-Loan	31.99	-
Fullerton India Credit- Loan	27.73	-
Godrej Finance Ltd	21.06	-




Hero Fincorp Limited	27.80	-
Iifl Finance Ltd	19.14	-
Kisetsu Saison-Loan	32.11	-
Loan From Cholamandalam Finance	28.68	-
Loan From Sundaram Finance	24.48	-
Mas Financial Services Limited	26.98	-
Neogrowth Credit Pvt Ltd	37.21	-
Protium Finance Limited	23.19	-
Shriram Finance Ltd	33.41	-
Tatacapital Financial -Loan	26.52	-
Ugro Capital -Loan	16.88	-
Unity Small Finance-Loan	32.11	-
Loan from Yes bank	31.66	-
Loan from Axis bank	30.43	5.90
Loan From HDFC Bank - Business loan	39.23	10.31
Loan from IDFC First Bank Ltd - business loan	31.98	-
Loan from Indusind bank	26.45	-
Loan from Kotak Mahindra Pvt Ltd	34.85	17.40
Loan from SCB	39.58	25.51
	814.03	59.12
7 Short Term Borrowings		
A/c No: 920030064395906 -Axis OD	160.86	182.44
	160.86	182.44
8 Trade Payables		
(a) total outstanding dues of micro and small enterprries; and	-	-
(a) total outstanding dues of creditors other than micro and small enterprries	494.29	256.29
	494.29	256.29
9 Other Current Liabilities		
Advance Received Parties	-	72.67
Other Liabilities	-	-
	-	72.67
10 Short Term Provisions		
Provisions		
Salary Payable	8.81	8.05
EPF & ESI Payable	0.95	-
TDS Filling Fee Payable	0.10	0.05
TDS Payable	8.17	5.51
Accounting Charges Payable	0.30	0.15
Audit Fees Payable	0.90	0.90
Factory Rental payable	0.77	0.71
GST Payable	14.41	-
Directors Remuneration Payable	-	0.80
Gst Filing Fees Payable	0.30	0.15
Office rent payable	0.15	-
ROC Filling Fees Payable	0.10	0.05
	34.95	16.37
12 Non Current Investments		
Subsidiary Companies		
Non Trade-Unquoted Equity shares- (Name of the Company) (No. of Shares) -Rs.10 Each (Previously - Name of the Company) (No. of Shares) shares of Rs. 10 each)	-	-
Equities-Others		
Non Trade-Quoted Equity shares-(Name of the Company) (No. of Shares)Equity Shares of Rs. 10 Each	-	-
Non Trade-Unquoted Equity shares-(Name of the Company) - Rs.10 Each (Previously - Name of the Company) (No. of Shares) shares of Rs. 10 each)	-	-
	-	-
13 Long-term Loans and Advances:		
Loans and advances to related parties		
Secured, Considered Good	-	-
Unsecured, Considered Good	-	-
Factory Rental - Advance	5.00	5.00
Doubtful	-	-
Inter corporate loans, advances and deposits		
Secured, Considered Good	-	-
Unsecured, Considered Good	-	-
Doubtful	-	-
Other loans and advances		
Advances recoverable in cash or kind for value to be received		
Secured, Considered Good	-	-



29	Disclosures of Provisions required by Accounting Standards (AS) 29 on "Provisions, Contingent Liabilities and Contingent Assets":		
	(a). Brief descriptions of specific Provisions:		
	i. Provision for Claims against the Company:	Nil	
	ii. Other Provisions:	Nil	
	Contingent Liabilities and Commitments		
A.	Contingent Liabilities		
	(a) Claims against the company not acknowledged as debt:		
	Sales Tax	-	-
	Excise Duty	-	-
	Customs Duty	-	-
	Entry Tax and Road Tax	-	-
	Income Tax and Wealth Tax	-	-
	Royalty	-	-
	(b) Guarantees	-	-
B.	Commitments		
	(a) Estimated amount of contracts remaining to be executed on capital account and not provided:	-	-
29	Earnings and Expenditure in Foreign Exchange:		
	Earnings		
	Export Sales	-	-
	Expenditures		
	Raw Materials Imports	-	-
	Stitching & Packing materials	-	-
	Plant & Machinery	-	-
	Foreign Travel	-	-
	Commission	-	-
30	Earning per Share (EPS)		
	Profit/ (Loss) for the period	111.52	98.97
	Weighted average number of shares used in the calculation of EPS:		
	Weighted average number of Basic Equity Shares outstanding	500,000.00	500,000.00
	Shares deemed to be issued for no consideration in respect of Employee Stock Options	500,000.00	500,000.00
	Weighted average number of Diluted Equity Shares outstanding	500,000.00	500,000.00
	Face value of per share (Rs)	10.00	-
	Basic EPS (Rs)	22.30	19.79
	Diluted EPS (Rs)	22.30	19.79

31	Related Party Disclosures	Year ended	
		31/03/2024	31/03/2023
	Key Management Personnel	Transaction	Transaction
	Remuneration		
	A Sekar Mugundhan	13.00	13.00
	B Packirisamy Ishwarya	13.00	13.00
	Loan from Directors		
	A Sekar Mugundhan	-	-
	B Packirisamy Ishwarya	-	-
	Enterprises of Key management personnel And their relatives		
	Purchases / sales (during the year)	-	-
	Purchases / sales (Outstanding balances)	Balances	Balances
		-	-

As per our report of even date
for M S Pandian & Co.,
Chartered Accountants


M.S.Pandian
Proprietor
M No.:029177
UDIN : 23029177BGVZRN1551
Place : Chennai
Date : 07/09/2024



On behalf of Board of Cloud Interiors Private Limited


Sekar Mugundhan
Director
DIN: 06948898


Packirisamy Ishwarya
Director
DIN: 07935126

M.S. PANDIAN, M.Com., F.C.A., D.I.S.A., (ICA)
CHARTERED ACCOUNTANTS
M.No.029177
New No. 112/1, NSK Lane, Arcot Road,
Virugambakkam, Chennai - 600 092.
Cell : 9962515172, 9962091112

CLOUD INTERIORS PRIVATE LIMITED

DEPRECIATION AS PER INCOME TAX ACT

S.no	Name of the Asset	Opening Balance		Additions		Deletions		Loss on sale of assets	Gross Block	Rate	Depreciation	Closing Balance	
		as on 01.04.2023		before september	after september	before september	after september					as on 31.03.2024	
1	Computer Software	39,778.20			259,322.10	-	-	-	299,100.30	10%	16,943.93	282,156.38	
2	Furniture & Electrical Fitting	3,562.20			247,511.50	-	-	-	251,073.70	10%	12,731.80	238,341.91	
3	Tools & Equipments	14,011.40			-	-	-	-	14,011.40	15%	2,101.71	11,909.69	
4	2kva Stabilizer	6,536.50			-	-	-	-	6,536.50	15%	980.48	5,556.03	
5	45KVA Servo Stabilizer	43,066.10			-	-	-	-	43,066.10	15%	6,459.92	36,606.19	
6	AKRON 1130 J SINGLE -SIDED	1,633,691.50			-	-	-	-	1,633,691.50	15%	245,053.73	1,388,637.78	
7	Canon IR 2006N Printer	67,998.30			-	-	-	-	67,998.30	15%	10,199.75	57,798.56	
8	CHAIR FOR OFFICE	3,600.60			-	-	-	-	3,600.60	15%	540.09	3,060.51	
9	Daikin Ac 1.5 Ton	25,564.60			-	-	-	-	25,564.60	15%	3,834.69	21,729.91	
10	Komter Make Refrigerant Dryer	18,157.70			-	-	-	-	18,157.70	15%	2,723.66	15,434.05	
11	Mobile for Office	17,698.54	9,417.80		-	-	-	-	27,116.34	15%	4,067.45	23,048.89	
12	Opti Drill 2.3 Triple Head Multi Boring	594,932.85			-	-	-	-	594,932.85	15%	89,239.93	505,692.92	
13	Samsung Galaxy F12 Mobile	6,876.10			-	-	-	-	6,876.10	15%	1,031.42	5,844.69	
14	Tally Software Renewal	3,045.55			-	-	-	-	3,045.55	15%	456.83	2,588.72	
15	A Type Ladders	55,207.50			-	-	-	-	55,207.50	15%	8,281.13	46,926.38	
16	Battery Actuated Tool BX 2-L A22 Case	156,657.06			-	-	-	-	156,657.06	15%	23,498.56	133,158.50	
17	Dell PC	39,152.40			-	-	-	-	39,152.40	40%	15,660.96	23,491.44	
18	GLM 400 Laser Measuring	3,457.80			-	-	-	-	3,457.80	15%	518.67	2,939.13	
19	Innova Crysta 2.4Z - Car	1,896,134.89			-	-	-	-	1,896,134.89	15%	284,420.23	1,611,714.66	
20	J50 Ton Cold Press	361,250.00			-	-	-	-	361,250.00	15%	54,187.50	307,062.50	
21	Wheel Barrow	24,140.00			-	-	-	-	24,140.00	15%	3,621.00	20,519.00	
22	Cloud - New Office Work	-			7,369,689.36	-	-	-	7,369,689.36	10%	368,484.47	7,001,204.89	
23	Car	-			1,300,000.00	-	-	-	1,300,000.00	15%	97,500.00	1,202,500.00	
24	Electrical Fitting	-			38,000.00	-	-	-	38,000.00	15%	2,850.00	35,150.00	
	TOTAL	5,014,519.79	9,417.80	9,214,522.96	9,214,522.96	-	-	-	14,238,460.55		1,255,387.87	12,983,072.68	





CLOUD INTERIORS PRIVATE LIMITED DEPRECIATION STATEMENT SCHEDULE VI OF COMPANIES ACT, 2013											
Asset	Date Of Purchase Of New / Existing Asset	Original Cost	WDV as on	Addition	Deletion / Sold	Estimated useful life as per schedule II (In years)	Balance days of Assets per Remaining life as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
			31-03-23				31-03-23				31-03-24
Computer Software	6-Aug-19	-	30,996.00			6	857	365	42.59%	13,201.00	17,795.00
Computer Software	26-Dec-23	-	-	172,881.00		3	1095	96	8.77%	3,986.00	168,895.00
Computer Software	5-Feb-24	-	-	86,441.00		3	1095	55	5.02%	654.00	85,787.00
Furniture & Electrical Fitting	25-Apr-16		2,985.00			10	1119	365	32.62%	974.00	2,011.00
Furniture & Electrical Fitting	19-Oct-23		-	155,863.00		10	3650	164	4.49%	3,147.00	152,716.00
Furniture & Electrical Fitting	31-Jan-24		-	91,649.00		10	3650	60	1.64%	248.00	91,401.00
Electrical Fitting	3-Nov-23		-	38,000.00		10	3650	149	4.08%	633.00	37,367.00
Tools & Equipments	15-Oct-13		5,760.00			10	196	196	100.00%	5,760.00	-
2kva Stabilizer	24-Mar-22		6,920.00			10	3278	365	11.13%	771.00	6,149.00
45KVA Servo Stabilizer	11-May-21		45,106.00			10	2961	365	12.33%	5,560.00	39,546.00
AKRON 1130 SINGLE-SIDED	5-Jul-21		1,787,237.00			15	4841	365	7.54%	134,753.00	1,652,484.00
Canon IR 2006N Printer	24-Mar-22		74,658.00			15	5103	365	7.15%	5,340.00	69,318.00
CHAIR FOR OFFICE	29-Apr-21		3,198.00			5	1124	365	32.47%	1,038.00	2,160.00
Dalikin Ac 1.5 Ton	24-Mar-22		25,768.00			7	2183	365	16.72%	4,308.00	21,460.00
Komter Make Refrigerant Dryer	7-Jul-21		11,945.00			3	463	365	78.83%	9,417.00	2,528.00
Mobile for Office	27-Apr-21		17,393.81	9,418.00		7	1852	365	19.71%	3,428.00	13,965.81
Mobile for Office	26-Apr-23		-	-		3	1095	340	31.05%	2,724.00	6,694.00
Opti Drill 2.3 Triple Head Multi	16-Mar-22		653,131.00			15	5095	365	7.16%	46,790.00	606,341.00
Samsung Galaxy F12 Mobile	17-Mar-22		6,927.53			7	2176	365	16.77%	1,162.00	5,765.53
Tally Software Renewal	15-Feb-22		2,339.00			3	686	365	53.21%	1,245.00	1,094.00
A Type Ladders	20-Feb-23		64,802.00			5	1786	365	20.44%	13,243.00	51,559.00
Battery Actuated Tool BX 2-LA	26-Dec-22		180,140.42			3	1000	365	36.50%	65,751.00	114,389.42
Dell PC	12-Apr-22		53,047.00			5	1472	365	24.80%	13,154.00	39,893.00
GLM 400 Laser Measuring	29-Jun-22		3,298.00			3	820	365	44.51%	1,468.00	1,830.00
Innova Crysta 2.4Z - Car	23-Jul-22		2,160,419.93			15	5224	365	6.99%	150,948.00	2,009,471.93
J50 Ton Cold Press	21-Oct-22		408,462.00			5	1664	365	21.94%	89,597.00	318,865.00
Wheel Barrow	20-Jul-22		23,816.00			3	841	365	43.40%	10,336.00	13,480.00
Car	25-Mar-24		-	1,300,000.00		5	1825	6	0.33%	70.00	1,299,930.00
Material New Office	11-Aug-23		-	21,964.00		5	1825	233	12.77%	1,790.00	20,174.00
Material New Office	14-Aug-23		-	45,331.00		5	1825	230	12.60%	3,600.00	41,731.00
Material New Office	16-Aug-23		-	90,763.00		5	1825	228	12.49%	7,083.00	83,680.00
Material New Office	18-Aug-23		-	53,197.00		5	1825	226	12.38%	4,079.00	49,118.00
Material New Office	2-Sep-23		-	32,568.00		5	1825	211	11.56%	2,177.00	30,391.00
Material New Office	8-Sep-23		-	95,805.00		5	1825	205	11.23%	6,044.00	89,761.00
Material New Office	9-Sep-23		-	32,700.00		5	1825	204	11.18%	2,043.00	30,657.00
Material New Office	12-Sep-23		-	193,301.00		5	1825	201	11.01%	11,724.00	181,577.00
Material New Office	15-Sep-23		-	22,691.00		5	1825	198	10.85%	1,335.00	21,356.00
Material New Office	25-Sep-23		-	73,979.00		5	1825	188	10.30%	3,925.00	70,054.00
Material New Office	27-Sep-23		-	75,365.00		5	1825	186	10.19%	3,914.00	71,451.00
Material New Office	28-Sep-23		-	72,242.00		5	1825	185	10.14%	3,712.00	68,530.00
Material New Office	28-Sep-23		-	265,854.00		5	1825	185	10.14%	13,659.00	252,195.00
Material New Office	30-Sep-23		-	55,201.00		5	1825	183	10.03%	2,775.00	52,426.00
Material New Office	6-Oct-23		-	68,800.00		5	1825	177	9.70%	3,236.00	65,564.00
Material New Office	7-Oct-23		-	90,763.00		5	1825	176	9.64%	4,221.00	86,542.00
Material New Office	14-Oct-23		-	27,300.00		5	1825	169	9.26%	1,171.00	26,129.00
Material New Office	21-Oct-23		-	53,008.00		5	1825	162	8.88%	2,088.00	50,920.00
Material New Office	22-Oct-23		-	26,250.00		5	1825	161	8.82%	1,021.00	25,229.00



Material New Office	27-Oct-23	-	-	58,063.00	5	1825	156	8.55%	2,121.00	55,942.00
Material New Office	2-Nov-23	-	-	57,386.00	5	1825	150	8.22%	1,938.00	55,448.00
Material New Office	3-Nov-23	-	-	145,356.00	5	1825	149	8.16%	4,845.00	140,511.00
Material New Office	9-Nov-23	-	-	46,145.00	5	1825	143	7.84%	1,417.00	44,728.00
Material New Office	10-Nov-23	-	-	21,874.00	5	1825	142	7.78%	662.00	21,212.00
Material New Office	11-Nov-23	-	-	59,375.00	5	1825	141	7.73%	1,772.00	57,603.00
Material New Office	12-Nov-23	-	-	62,481.00	5	1825	140	7.67%	1,838.00	60,643.00
Material New Office	13-Nov-23	-	-	64,078.00	5	1825	139	7.62%	1,859.00	62,219.00
Material New Office	14-Nov-23	-	-	67,824.00	5	1825	138	7.56%	1,939.00	65,885.00
Material New Office	15-Nov-23	-	-	61,892.00	5	1825	137	7.51%	1,744.00	60,148.00
Material New Office	16-Nov-23	-	-	50,411.00	5	1825	136	7.45%	1,400.00	49,011.00
Material New Office	16-Nov-23	-	-	108,464.00	5	1825	136	7.45%	3,012.00	105,452.00
Material New Office	17-Nov-23	-	-	18,305.00	5	1825	135	7.40%	501.00	17,804.00
Material New Office	17-Nov-23	-	-	37,138.00	5	1825	135	7.40%	1,016.00	36,122.00
Material New Office	17-Nov-23	-	-	30,400.00	5	1825	135	7.40%	832.00	29,568.00
Material New Office	18-Nov-23	-	-	37,227.00	5	1825	134	7.34%	1,003.00	36,224.00
Material New Office	18-Nov-23	-	-	65,761.00	5	1825	134	7.34%	1,773.00	63,988.00
Material New Office	20-Nov-23	-	-	6,102.00	5	1825	132	7.23%	160.00	5,942.00
Material New Office	21-Nov-23	-	-	63,750.00	5	1825	131	7.18%	1,642.00	62,108.00
Material New Office	25-Nov-23	-	-	24,304.00	5	1825	127	6.96%	588.00	23,716.00
Material New Office	27-Nov-23	-	-	39,501.00	5	1825	125	6.85%	927.00	38,574.00
Material New Office	29-Nov-23	-	-	201,121.00	5	1825	123	6.74%	4,568.00	196,553.00
Material New Office	1-Dec-23	-	-	87,956.00	5	1825	121	6.63%	1,933.00	86,023.00
Material New Office	2-Dec-23	-	-	14,023.00	5	1825	120	6.58%	303.00	13,720.00
Material New Office	6-Dec-23	-	-	7,015.00	5	1825	116	6.36%	142.00	6,873.00
Material New Office	8-Dec-23	-	-	3,839.00	5	1825	114	6.25%	75.00	3,764.00
Material New Office	8-Dec-23	-	-	15,544.00	5	1825	114	6.25%	303.00	15,241.00
Material New Office	9-Dec-23	-	-	17,815.00	5	1825	113	6.19%	341.00	17,474.00
Material New Office	9-Dec-23	-	-	21,970.00	5	1825	113	6.19%	421.00	21,549.00
Material New Office	11-Dec-23	-	-	13,930.00	5	1825	111	6.08%	258.00	13,672.00
Material New Office	11-Dec-23	-	-	111,798.00	5	1825	111	6.08%	2,068.00	109,730.00
Material New Office	12-Dec-23	-	-	43,293.00	5	1825	110	6.03%	786.00	42,507.00
Material New Office	15-Dec-23	-	-	46,050.00	5	1825	107	5.86%	791.00	45,259.00
Material New Office	23-Dec-23	-	-	441,177.00	5	1825	99	5.42%	6,491.00	434,686.00
Material New Office	23-Dec-23	-	-	509,557.00	5	1825	99	5.42%	7,497.00	502,060.00
Material New Office	26-Dec-23	-	-	227,799.00	5	1825	96	5.26%	3,152.00	224,647.00
Material New Office	3-Jan-24	-	-	30,750.00	5	1825	88	4.82%	357.00	30,393.00
Material New Office	4-Jan-24	-	-	63,620.00	5	1825	87	4.77%	723.00	62,897.00
Material New Office	6-Jan-24	-	-	52,000.00	5	1825	85	4.66%	564.00	51,436.00
Material New Office	7-Jan-24	-	-	44,200.00	5	1825	84	4.60%	468.00	43,732.00
Material New Office	8-Jan-24	-	-	136,915.00	5	1825	83	4.55%	1,416.00	135,499.00
Material New Office	9-Jan-24	-	-	67,333.00	5	1825	82	4.49%	680.00	66,653.00
Material New Office	9-Jan-24	-	-	92,035.00	5	1825	82	4.49%	929.00	91,106.00
Material New Office	11-Jan-24	-	-	127,500.00	5	1825	80	4.38%	1,225.00	126,275.00
Material New Office	11-Jan-24	-	-	37,333.00	5	1825	80	4.38%	359.00	36,974.00
Material New Office	12-Jan-24	-	-	259,106.00	5	1825	79	4.33%	2,428.00	256,678.00
Material New Office	13-Jan-24	-	-	45,000.00	5	1825	78	4.27%	411.00	44,589.00
Material New Office	13-Jan-24	-	-	250,000.00	5	1825	78	4.27%	2,283.00	247,717.00
Material New Office	15-Jan-24	-	-	30,867.00	5	1825	76	4.16%	268.00	30,599.00
Material New Office	15-Jan-24	-	-	34,570.00	5	1825	76	4.16%	300.00	34,270.00
Material New Office	18-Jan-24	-	-	35,400.00	5	1825	73	4.00%	283.00	35,117.00
Material New Office	18-Jan-24	-	-	31,493.00	5	1825	73	4.00%	252.00	31,241.00
Material New Office	19-Jan-24	-	-	79,286.00	5	1825	72	3.95%	617.00	78,669.00
Material New Office	19-Jan-24	-	-	47,736.00	5	1825	72	3.95%	371.00	47,365.00
Material New Office	20-Jan-24	-	-	62,552.00	5	1825	71	3.89%	473.00	62,079.00



Material New Office	20-Jan-24	-	26,705.00	5	1825	71	3.89%	202.00	26,503.00
Material New Office	22-Jan-24	-	37,239.00	5	1825	69	3.78%	266.00	36,973.00
Material New Office	22-Jan-24	-	34,570.00	5	1825	69	3.78%	247.00	34,323.00
Material New Office	26-Jan-24	-	33,547.00	5	1825	65	3.56%	213.00	33,334.00
Material New Office	27-Jan-24	-	173,204.00	5	1825	64	3.51%	1,065.00	172,139.00
Material New Office	29-Jan-24	-	19,152.00	5	1825	62	3.40%	111.00	19,041.00
Material New Office	3-Feb-24	-	46,285.00	5	1825	57	3.12%	226.00	46,059.00
Material New Office	5-Feb-24	-	191,248.00	5	1825	55	3.01%	868.00	190,380.00
Material New Office	10-Feb-24	-	151,130.00	5	1825	50	2.74%	567.00	150,563.00
Material New Office	20-Feb-24	-	87,300.00	5	1825	40	2.19%	210.00	87,090.00
Material New Office	26-Feb-24	-	28,453.00	5	1825	34	1.86%	49.00	28,404.00
Material New Office	27-Feb-24	-	46,480.00	5	1825	33	1.81%	76.00	46,404.00
Material New Office	27-Feb-24	-	33,480.00	5	1825	33	1.81%	55.00	33,425.00
Material New Office	27-Feb-24	-	19,169.00	5	1825	33	1.81%	31.00	19,138.00
Material New Office	28-Feb-24	-	35,890.00	5	1825	32	1.75%	55.00	35,835.00
Material New Office	28-Feb-24	-	43,149.00	5	1825	32	1.75%	66.00	43,083.00
Material New Office	29-Feb-24	-	12,617.00	5	1825	31	1.70%	18.00	12,599.00
Material New Office	4-Mar-24	-	4,339.00	5	1825	27	1.48%	5.00	4,334.00
Material New Office	14-Mar-24	-	417,302.00	5	1825	17	0.93%	181.00	417,121.00
Material New Office	18-Mar-24	-	114,933.00	5	1825	13	0.71%	29.00	114,904.00
TOTAL		5,568,349.69	9,223,946.00					750,368.00	14,041,921.45

